



State of New Jersey Local Government Services

Year: **Municipal User Friendly Budget**

MUNICIPALITY:

Municode: **Filename:** 1025_fbi_2016.xlsm

Website:

Phone Number:

Mailing Address:

[Email the UFB if not using Outlook](#)

Municipality: **State:** **Zip:**

Mayor

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank	T	Mazza	12/31/2014	

Chief Administrative Officer

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------	----------------------	----------------------

Chief Financial Officer

Grace	M	Brennan		cfo@uniontwp-hcnj.org
-------	---	---------	--	--

Municipal Clerk

Ella		Malecki-Ruta		clerk@uniontwp-hcnj.org
------	--	--------------	--	--

Registered Municipal Accountant

Robert	W	Swisher		rswisher@scnco.com
--------	---	---------	--	--

Governing Body Members

First Name	Middle Name	Last Name	Term Expires	Business Email
Frank	T	Mazza	12/31/2017	
William		Bischoff	12/31/2018	
Bruce		Hurt	12/31/2017	
Michele		McBride	12/31/2016	
Matthew		Severino	12/31/2018	



USER FRIENDLY BUDGET SECTION - ANTICIPATED REVENUE SUMMARY (ALL OPERATING FUNDS)

FCOA		% Difference Current vs. Prior Year	\$ Difference Current vs. Prior Year	Total Realized Revenue (Prior Year)	Total Anticipated Revenue (Current Year)	General Budget	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
08	Surplus	2.10%	\$10,000.00	\$476,000.00	\$486,000.00	\$486,000.00							
08	Local Revenue	-10.96%	(\$27,282.96)	\$248,982.96	\$221,700.00	\$221,700.00							
09	State Aid (without offsetting appropriation)	0.00%	\$0.00	\$391,808.00	\$391,808.00	\$391,808.00							
08	Uniform Construction Code Fees	#DIV/0!	\$0.00		\$0.00								
	<i>Special Revenue Items w/ Prior Written Consent</i>												
11	Shared Services Agreements	#DIV/0!	\$0.00		\$0.00								
08	Additional Revenue Offset by Appropriations	#DIV/0!	\$0.00		\$0.00								
10	Public and Private Revenue	-87.16%	(\$24,449.13)	\$28,051.76	\$3,602.63	\$3,602.63							
08	Other Special Items	7.14%	\$10,000.00	\$140,000.00	\$150,000.00	\$150,000.00							
15	Receipts from Delinquent Taxes	-71.89%	(\$473,153.61)	\$658,153.61	\$185,000.00	\$185,000.00							
	<i>Amount to be raised by taxation</i>												
07	Local Tax for Municipal Purposes	-11.27%	(\$222,276.20)	\$1,971,998.40	\$1,749,722.20	\$1,749,722.20							
07	Minimum Library Tax	#DIV/0!	\$0.00		\$0.00								
54	Open Space Levy Tax	2.20%	\$3,011.59	\$136,600.86	\$139,612.45		\$139,612.45						
07	Addition to Local District School Tax	#DIV/0!	\$0.00		\$0.00								
08	Deficit General Budget	#DIV/0!	\$0.00		\$0.00								
	Total	-17.87%	(\$724,150.31)	\$4,051,595.59	\$3,327,445.28	\$3,187,832.83	\$139,612.45	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

USER FRIENDLY BUDGET SECTION - APPROPRIATIONS SUMMARY (ALL OPERATING FUNDS)

FCOA	Budgeted Full-Time	Positions Part-Time	% Difference Current v. Prior Year	\$ Difference Current v. Prior Year	Total Modified Appropriation for Service Type (Prior Year)	Total Appropriation for Service Type (Current Year)	General Budget	Public&Private Offsets	Open Space Budget	Utility	Utility	Utility	Utility	Utility	Utility
20	General Government	1.00	6.00	-13.64%	(\$65,169.00)	\$477,635.00	\$412,466.00	\$412,466.00							
21	Land-Use Administration	1.00	1.00	1.68%	\$810.00	\$48,140.00	\$48,950.00	\$48,950.00							
22	Uniform Construction Code			#DIV/0!	\$0.00		\$0.00								
23	Insurance			5.03%	\$12,859.00	\$255,750.00	\$268,609.00	\$268,609.00							
25	Public Safety		2.00	3.84%	\$9,309.00	\$242,467.00	\$251,776.00	\$251,776.00							
26	Public Works	5.00		-17.06%	(\$124,600.98)	\$730,204.61	\$605,603.63	\$602,001.00	\$3,602.63						
27	Health and Human Services			25.45%	\$3,868.00	\$15,200.00	\$19,068.00	\$19,068.00							
28	Parks and Recreation			-7.59%	(\$5,000.00)	\$65,900.00	\$60,900.00	\$60,900.00							
29	Education (including Library)			#DIV/0!	\$0.00		\$0.00								
30	Unclassified			-100.00%	(\$1,000.00)	\$1,000.00	\$0.00								
31	Utilities and Bulk Purchases			-7.84%	(\$4,000.00)	\$51,000.00	\$47,000.00	\$47,000.00							
32	Landfill / Solid Waste Disposal		6.00	#DIV/0!	\$0.00		\$0.00								
35	Contingency			#DIV/0!	\$0.00		\$0.00								
36	Statutory Expenditures			4.35%	\$3,999.00	\$91,915.00	\$95,914.00	\$95,914.00							
37	Judgements			#DIV/0!	\$0.00		\$0.00								
42	Shared Services			#DIV/0!	\$0.00		\$0.00								
43	Court and Public Defender			0.60%	\$683.35	\$113,816.65	\$114,500.00	\$114,500.00							
44	Capital			20.00%	\$30,000.00	\$150,000.00	\$180,000.00	\$180,000.00							
45	Debt			3.76%	\$17,616.41	\$468,763.79	\$486,380.20	\$486,380.20							
46	Deferred Charges			163.64%	\$60,000.00	\$36,666.00	\$96,666.00	\$96,666.00							
48	Debt - Type 1 School District			#DIV/0!	\$0.00		\$0.00								
50	Reserve for Uncollected Taxes			0.00%	\$0.00	\$500,000.00	\$500,000.00	\$500,000.00							
55	Surplus General Budget			#DIV/0!	\$0.00		\$0.00								
	Total	7.00	15.00	-1.87%	(\$60,625.22)	\$3,248,458.05	\$3,187,832.83	\$3,184,230.20	\$3,602.63	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

ASSESSED PROPERTY VALUATIONS - EXEMPT PROPERTY - PROPERTY TAX APPEAL DATA

Property Tax Assessments - Taxable Properties (October 1, 2015 Value)

	# of Parcels	Assessed Value	% of Total
1 Vacant Land	129	\$16,134,508.00	2.31%
2 Residential	1,728	\$525,993,900.00	75.35%
3A/3B Farm	252	\$37,805,611.00	5.42%
4A Commercial	65	\$107,510,532.00	15.40%
4B Industrial	6	\$10,386,700.00	1.49%
4C Apartments	1	\$230,900.00	0.03%
5A/5B Railroad	26		0.00%
6A/6B Business Personal Property	2	\$95.00	0.00%
Total	2,209	\$698,062,246.00	100.00%

Average Ratio (%), Assessed to True Value	86.19%
Equalized Valuation, Taxable Properties	\$809,910,947.91

Total # of property tax appeals filed in 2015	County Tax Board	0.00
	State Tax Court	3.00
Number of 2015 County Tax Board decisions appealed to Tax Court		0.00
Number of pending property tax appeals in State Tax Court		3.00
Amount paid out by municipality for tax appeals in 2015		\$0.00

Property Tax Assessments - Exempt Properties (October 1, 2015 Value)

	# of Parcels	Assessed Value	% of Total
15A Public Schools	3	\$17,902,000.00	7.06%
15B Other Schools	0	\$0.00	0.00%
15C Public Property	43	\$227,641,400.00	89.75%
15D Church and Charities	9	\$4,295,900.00	1.69%
15E Cemeteries & Graveyards	6	\$242,500.00	0.10%
15F Other Exempt	9	\$3,562,600.00	1.40%

Total	70	\$253,644,400.00	100.00%
--------------	-----------	-------------------------	----------------

Percentage of Exempt vs. Non-Exempt Properties 36.34%

Prior Budget Year's Payments in Lieu of Tax (PILOT) - 5 Year Exemptions/Abatements

	# of Parcels	PILOT Billing/Revenue	Assessed Value	Taxes if Billed in Full 2015 Total Tax Rate
G Commercial/Industrial Exemption				
I Dwelling Exemption				
J Dwelling Abatement				
K New Dwelling/Conversion Exemption				
L New Dwelling/Conversion Abatement				
N Multiple Dwelling Exemption				
O Multiple Dwelling Abatement				
Total 5 Yr Exemptions/Abatements	0	0.00	0.00	0.00

**USER FRIENDLY BUDGET SECTION
BUDGETED PERSONNEL COSTS**

Organization / Individuals Eligible for Benefit	# of Full-Time Employees	# of Part-Time Employees	Total Personnel Cost	Base Pay	Overtime and other Compensation	Pension (Estimate)	Health Benefits Net of Cost Share	Employment Taxes and Other Benefits
Governing Body		5.00	64,491.05	\$13,800.00		\$930.00	\$48,381.05	\$1,380.00
Supervisory Staff (Department Heads & Managers)	2.00	7.00	403,925.80	\$303,125.00	\$5,000.00	\$21,655.00	\$45,893.80	\$28,252.00
Police Officers (Including Superior Officers)			0.00					
Fire Fighters (Including Superior Officers)			0.00					
All Other Union Employees not listed above			293,423.00	\$188,814.00	\$15,000.00	\$18,882.00	\$51,845.00	\$18,882.00
All Other Non-Union Employees not listed above	4.00	4.00	20,900.00	\$19,000.00		\$0.00		\$1,900.00
Totals	6.00	16.00	782,739.85	\$524,739.00	\$20,000.00	\$41,467.00	\$146,119.85	\$50,414.00

Is the Local Government required to comply with NJSA 11A (Civil Service)? - YES or NO

no

Note - **Base Pay** is the annualized rate of pay to which overtime (if eligible) and/or pension is calculated. Either calculation is fine at the discretion of the Local Unit. Overtime and other compensation is any other item that is charged as a salary and wage expense but not included in Base Pay.

USER FRIENDLY BUDGET SECTION - HEALTH BENEFITS

	Current Year # of Covered Members (Medical & Rx)	Current Year Annual Cost Estimate per Employee	Total Current Year Cost	Prior Year # of Covered Members (Medical & Rx)	Prior Year Annual Cost per Employee (Average)	Total Prior Year Cost
<u>Active Employees - Health Benefits - Annual Cost</u>						
Single Coverage	4.00	\$11,418.84	\$45,675.36	4.00	\$11,016.12	\$44,064.48
Parent & Child	0.00		\$0.00			\$0.00
Employee & Spouse (or Partner)	3.00	\$22,837.56	\$68,512.68	3.00	\$22,032.12	\$66,096.36
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)			(\$19,868.71)			(\$19,168.00)
Subtotal	7.00		\$94,319.33	7.00		\$90,992.84
<u>Elected Officials - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)	1	\$22,837.56	\$22,837.56	1	\$22,032.12	\$22,032.12
Family	1	\$31,858.56	\$31,858.56	1	\$29,633.40	\$29,633.40
Employee Cost Sharing Contribution (enter as negative -)			(\$8,415.00)			(\$8,415.00)
Subtotal	2.00		\$46,281.12	2.00		\$43,250.52
<u>Retirees - Health Benefits - Annual Cost</u>						
Single Coverage			\$0.00			\$0.00
Parent & Child			\$0.00			\$0.00
Employee & Spouse (or Partner)			\$0.00			\$0.00
Family			\$0.00			\$0.00
Employee Cost Sharing Contribution (enter as negative -)						
Subtotal	0.00		\$0.00	0.00		\$0.00
GRAND TOTAL	9.00		\$140,600.45	9.00		\$134,243.36

Note - other health insurances such as dental and vision are not included in this analysis unless included in the employees total premium. Therefore, the total from this sheet may not agree with the budgeted appropriation.

Is medical coverage provided by the SHBP (Yes or No)?

YES

Is prescription drug coverage provided by the SHBP (Yes or No)?

YES

USER FRIENDLY BUDGET SECTION - OUTSTANDING DEBT; PER CAPITA AND BUDGET IMPACT

	Gross	Deductions	Net	Current Year	2017	2018	All Additional Future
	Debt		Debt	Budget	Budget	Budget	Years' Budgets
Local School Debt	\$12,435,000.00	\$12,435,000.00	\$0.00				
Regional School Debt			\$0.00				
Utility Fund Debt							
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
0			\$0.00				
<u>Municipal Purposes</u>							
Debt Authorized			\$0.00				
Notes Outstanding	\$1,597,016.00		\$1,597,016.00				
Bonds Outstanding	\$3,635,000.00	\$1,235,760.23	\$2,399,239.77				
Loans and Other Debt	\$427,350.20		\$427,350.20				
Total (Current Year)	\$18,094,366.20	\$13,670,760.23	\$4,423,605.97				
Population (2010 census)	5,050						
Per Capita Gross Debt	\$3,583.04						
Per Capita Net Debt	\$875.96						
3 Yr. Average Property Valuation		\$787,970,467.00					
Net Debt as % of 3 Year Avg Property Valuation		0.56%					
Utility Fund - Principal							
Utility Fund - Interest							
Bond Anticipation Notes - Principal							
Bond Anticipation Notes - Interest	\$12,416.44						
Bonds - Principal	\$295,000.00			\$385,000.00	\$395,000.00	\$395,000.00	\$4,157,000.00
Bonds - Interest	\$178,963.76			\$182,099.76	\$164,537.76	\$164,537.76	\$350,098.56
Loans & Other Debt - Principal							
Loans & Other Debt - Interest							
Total	\$486,380.20			\$567,099.76	\$559,537.76	\$559,537.76	\$4,507,098.56
Total Principal	\$295,000.00			\$385,000.00	\$395,000.00	\$395,000.00	\$4,157,000.00
Total Interest	\$191,380.20			\$182,099.76	\$164,537.76	\$164,537.76	\$350,098.56
% of Total Current Year Budget	15.26%						
Description	Debt Not Listed Above						
Total Guarantees - Governmental							
Total Guarantees - Other							
Total Capital/Equipment Leases							
Total Other							
<u>Bond Rating</u>	<u>Moody's</u>	<u>Standard & Poors</u>	<u>Fitch</u>				
Rating	Aaa/A3						
Year of Last Rating	2006						
Mark "X" if Municipality has no bond rating							

USER FRIENDLY BUDGET SECTION - Notes

(Press ALT-Enter to go to a new line in each cell)
